

56 Yellowstone County 0976 Morin Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process
 and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the
 district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Kathy Gehring	Phone #: (406) 259-6093				
(Signature)		(Date)				
Chair, Board of Trustees:	Shawn Roods					
(Signature)		(Date)				
County Superintendant	Sherry Long					
(Signature)		(Date)				

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
661	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140850	84.358A
664	Title I - Schoolwide	FEDERAL	05609763116	Federal



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	Datance Sheet						
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund		
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)		
ASS	ETS AND OTHER DEBITS						
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,059.72	18,687.75		4,967.73		
02	Taxes Receivable - Real and Personal (120-149)	1,443.80	205.17				
03	Taxes Receivable - Protested (150-159)	381.54	61.50				
04	Receivables from Other Funds (160-179)						
05	Due From Other Governments (180)						
06	Other Current Assets (190-210)						
07	Inventories (220 & 230)						
08	Prepaid Expenses (240)						
09	Deposits (250)						
20	TOTAL ASSETS AND OTHER DEBITS	32,885.06	18,954.42		4,967.73		
DEF	ERRED OUTFLOWS						
21	Deferred Outflows (501)						
LIA	BILITIES						
22	Payable to Other Funds (601-606)						
23	Due to Other Governments (611)						
25	Other Current Liabilities (621-679)						
27	Other Liabilities (690 - 699)						
35	TOTAL LIABILITIES						
DEF	TERRED INFLOWS						
36	Deferred Inflows (680)	1,825.34	266.67				
FUN	ID BALANCE/EQUITY						
37	Reserve for Inventories (951)						
38	Reserve for Encumbrances (953)						
47	TIF Fund Balance For Budget						
48	Fund Balance for Budget	31,059.72	18,687.75		4,967.73		
52	TOTAL FUND BALANCE/EQUITY	31,059.72	18,687.75		4,967.73		
53	TOTAL LIABILITIES AND FUND BALANCE	32,885.06	18,954.42		4,967.73		



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Tuition Fund	Datanec Sheet					
ASSETS AND OTHER DEBITS			Tuition Fund	Retirement Fund		
ASSETS AND OTHER DEBITS						
ASSETS AND OTHER DEBITS		ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
Taxes Receivable - Real and Personal (120-149) 54.48	ASS	ETS AND OTHER DEBITS				
Taxes Receivable - Protested (150-159) 21.50	01	Cash & Investments (101-119) Less Warrants Payable (620)	(149.11)	15,100.67	181.79	
Receivables from Other Funds (160-179)	02	Taxes Receivable - Real and Personal (120-149)	54.48			
Due From Other Governments (180)	03	Taxes Receivable - Protested (150-159)	21.50			
Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)				
10	05	Due From Other Governments (180)				
Prepaid Expenses (240)	06	Other Current Assets (190-210)				
Deposits (250) Dep	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS (73.13) 15,100.67 181.79 DEFERRED OUTFLOWS 21 Deferred Outflows (501)	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 75.98 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	(73.13)	15,100.67	181.79	
LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 27 Other Liabilities (690 - 699) 28 29 29 20	DEF	ERRED OUTFLOWS				
Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 75.98 50 Pund Balance (680) 75.98 75.98 FUND BALANCE/EQUITY 75.98 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 75.98 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699)	23	Due to Other Governments (611)				
TOTAL LIABILITIES	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS 75.98 36 Deferred Inflows (680) 75.98 FUND BALANCE/EQUITY 9 37 Reserve for Inventories (951) 9 38 Reserve for Encumbrances (953) 9 48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680) 75.98 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	DEF	ERRED INFLOWS				
Reserve for Inventories (951)	36	Deferred Inflows (680)	75.98			
38 Reserve for Encumbrances (953) 48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	FUN	D BALANCE/EQUITY				
48 Fund Balance for Budget (149.11) 15,100.67 181.79 52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	37	Reserve for Inventories (951)				
52 TOTAL FUND BALANCE/EQUITY (149.11) 15,100.67 181.79	38	Reserve for Encumbrances (953)				
	48	Fund Balance for Budget	(149.11)	15,100.67	181.79	
	52	TOTAL FUND BALANCE/EQUITY	(149.11)	15,100.67	181.79	
53 TOTAL LIABILITIES AND FUND BALANCE (73.13) 15,100.67 181.79	53	TOTAL LIABILITIES AND FUND BALANCE	(73.13)	15,100.67	181.79	



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	Datanec Sheet					
		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)					
02	Taxes Receivable - Real and Personal (120-149)					
03	Taxes Receivable - Protested (150-159)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS					
DEI	FERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEI	FERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	ND BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
48	Fund Balance for Budget					
52	TOTAL FUND BALANCE/EQUITY					
53	TOTAL LIABILITIES AND FUND BALANCE					



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		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			918,879.47	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			918,879.47	
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			918,879.47	
52	TOTAL FUND BALANCE/EQUITY			918,879.47	_
53	TOTAL LIABILITIES AND FUND BALANCE			918,879.47	



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	Dalance Sheet					
		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.06	43.09			
02	Taxes Receivable - Real and Personal (120-149)					
03	Taxes Receivable - Protested (150-159)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS	20.06	43.09			
DEF	TERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEF	ERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	D BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
39	Reserve for Endowments (954)					
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	20.06	43.09			
52	TOTAL FUND BALANCE/EQUITY	20.06	43.09			
53	TOTAL LIABILITIES AND FUND BALANCE	20.06	43.09			



Trustees' Financial Summary FY2015-16

Submit ID: 0976-80590612

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Balance Sneet					
		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
	A COPTEG A MADAY MENTER AND EVENT DAY ANGE	((0)	(61)	(70)	(71)
ACCT	ASSETS, LIABILITIES, AND FUND BALANCE TS AND OTHER DEBITS	(60)	(61)	(70)	(71)
ASSE.	IS AND OTHER DEBITS				
01 (Cash & Investments (101-119) Less Warrants Payable (620)	28,808.66			
02 T	Taxes Receivable - Real and Personal (120-149)				
03 T	Taxes Receivable - Protested (150-159)				
04 R	Receivables from Other Funds (160-179)				
05 E	Oue From Other Governments (180)				
06 C	Other Current Assets (190-210)				
-	inventories (220 & 230)				
08 P	Prepaid Expenses (240)				
09 E	Deposits (250)				
10 L	Land and Land Improvements (311-322)				
11 B	Buildings and Building Improvements (331 & 332)				
12 N	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20 T	TOTAL ASSETS AND OTHER DEBITS	28,808.66			
DEFE	RRED OUTFLOWS				
21 E	Deferred Outflows (501)				
LIABI	ILITIES				
22 P	Payable to Other Funds (601-606)				
23 E	Oue to Other Governments (611)				
25 C	Other Current Liabilities (621-679)				
27 C	Other Liabilities (690 - 699)				
29 N	Notes Payable - Noncurrent (720)				
30 I	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33 N	Net Pension Liability (770)				
35 T	TOTAL LIABILITIES				
DEFE	RRED INFLOWS				
36 E	Deferred Inflows (680)				
FUND	BALANCE/EQUITY				
37 R	Reserve for Inventories (951)				
38 R	Reserve for Encumbrances (953)				
41 U	Unrestricted Net Assets (940)				
47 T	TIF Fund Balance For Budget				
48 F	Fund Balance for Budget	28,808.66			
-	nvested in Capital Assets, Net of Related Debt				
52 T	FOTAL FUND BALANCE/EQUITY	28,808.66			
-	TOTAL LIABILITIES AND FUND BALANCE	28,808.66			



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Miscellaneous Enterprise Fund Park Processing Internal Service Park Processing Internal Serv		Balance Sheet					
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 43 Receivables from Other Funds (160-179) 55 Due From Other Funds (160-179) 66 Other Current Assets (190-210) 67 Inventories (220 & 230) 68 Prepaid Expenses (240) 69 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 14 Deferred Outflows (801) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Net Pension Liability (770) 35 TOTAL LIABILITIES 46 Person Liabilities (690-690) 36 Person Liabilities (690-690) 37 Net Pension Liability (770) 38 Person Liability (770) 39 Deferred Inflows (680) FUND BALANCE/EQUITY 48 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 52 TOTAL FUND BALANCE/EQUITY				Internal Service	Internal Service	Transportation	
O		ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)	
04 Receivables from Other Funds (160-179)	ASS	ETS AND OTHER DEBITS					
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)					
06	04	Receivables from Other Funds (160-179)					
107 Inventories (220 & 230)	05	Due From Other Governments (180)					
08	06	Other Current Assets (190-210)					
10	07	Inventories (220 & 230)					
10	08	Prepaid Expenses (240)					
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)					
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)					
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)					
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)					
Deferred Outflows (501)	13	Construction Work in Progress (351)					
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS					
LIABILITIES	DEF	TERRED OUTFLOWS					
22	21	Deferred Outflows (501)					
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the compensation of the compensatio	LIA	BILITIES					
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Net Pension Liability (770) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 57 FUND BALANCE/EQUITY 58 Reserve for Encumbrances (953) 40 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)					
27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 TOTAL LIABILITIES 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)					
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)					
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)					
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)					
33 Net Pension Liability (770)	30	Lease Obligations Payable (730)					
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)					
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)					
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES					
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS					
38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)					
41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY					
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)					
52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)					
	50	Invested in Capital Assets, Net of Related Debt					
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY					
	53	TOTAL LIABILITIES AND FUND BALANCE					



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		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		888.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		888.04		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		888.04		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		888.04		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		888.04		



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		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

	01 - General Fund		
Currer	nt Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	80,621.31	77,698.46
	1510 Interest Earnings	371.95	335.02
	1900 Other Revenue from Local Sources	633.13	936.48
	3110 Direct State Aid	134,571.59	134,609.49
	3111 Quality Educator	12,168.00	12,452.00
	3112 At Risk Student	3,073.55	4,224.03
	3113 Indian Education For All	1,020.00	981.36
	3114 American Indian Achievement Gap	8,600.00	7,585.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	7,612.50	10,932.27
	3116 Data For Achievement	750.00	940.00
	3118 Natural Resource Development	958.98	1,511.21
	3120 State Guaranteed Tax Base Aid	34,539.80	39,538.00
	3444 State School Block Grant	13,170.59	13,170.59
	3445 State Combined Fund School Block Grant	1,138.08	0.00
	3446 SB96 Block Grant Reimbursement	638.82	0.00
	3447 SB96 Combined Block Grant Reimbursement	8.67	0.00
Total (Current Revenues, Other Financing Sources and Residual Equity Transfers In:	299,876.97	304,913.91
Currer	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		

rren	nt Expenditur	es, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 01
C.	Program	Function	Object	2015 Value	2016 Value
	1XX Regu	lar Education	n Programs - Elementary/Secondary		
		1XXX Inst	truction		
			1XX Personal Services - Salaries	168,834.25	179,391.98
			2XX Personal Services - Employee Benefits	25,529.37	27,964.70
			5XX Other Purchased Services	2,112.98	2,435.12
			6XX Supplies and Materials	20,419.00	15,596.57
			7XX Property and Equipment Acquisition	0.00	7,700.00
		21XX Sup	port Services - Students		
			3XX Purchased Professional and Technical Services	5,140.00	2,935.00
		221X Imp	rovement of Instruction Services		
			5XX Other Purchased Services	225.00	0.00
		222X Educ	cational Media Services		
			6XX Supplies and Materials	569.62	469.19
		23XX Sup	port Services - General Administration		
			4XX Purchased Property Services	2,898.93	959.87
			5XX Other Purchased Services	3,791.66	2,471.67
			6XX Supplies and Materials	115.66	139.90
			8XX Other Expenditures	2,244.54	125.00



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Current Expendi	itures, Other Fi	nancing U	ses and Residual Equity Tr	ansfers Out:				Fund (Code 01
PRC Prograi	n Function	Object					2015 Value	2016 Va	lue
	25XX Sur	port Serv	ices - Business						
		2XX P	ersonal Services - Employee	Benefits			11,517.62	11	,408.42
	26XX Op	eration an	d Maintenance of Plant Ser	vices					
			ersonal Services - Employee	Benefits			585.32	1	,608.90
			urchased Property Services				10,678.19	7	,340.16
			ther Purchased Services				4,599.00		5,508.00
			upplies and Materials				8,514.97	5	5,349.43
280 Sp	ecial Education		d State						
	1XXX Ins		10 ' 01 '				20.067.00	27	470.50
			ersonal Services - Salaries	D C.			28,967.00		,470.50
			ersonal Services - Employee	Benefits			1,407.07 289.18	3	3,533.35
365 Ind	lian Education f		upplies and Materials				209.10		145.15
305 1110	nan Education i 1XXX Ins		10 & Ongoing						
	IAAA IIIs		other Purchased Services				325.00		0.00
910 Fo	od Services	37474	diei i dienasea services				323.00		0.00
710 10	31XX Foo	od Service	s.						
			ersonal Services - Employee	Benefits			1,053.19	1	,040.57
Total Current Ex	xpenditures, Otl		ing Uses and Residual Equ		Out:		299,817.55		,593.48
			Schedule Of Cha	<mark>anges Worl</mark>	kshe	eet		Fund (Code 01
Beginning Fund	Balance							30,739.29	(1)
Total Current Re	evenues, Other Fi	nancing So	ources and Residual Equity T	ransfers In				304,913.91	(2)
Total Current Ex	penditures, Othe	r Financin	g Uses and Residual Equity T	Transfers Out				304,593.48	(3)
Increase/Decreas	se of Reserve for	Inventorie	s						
This Year		0.00	Less Last Year	0.00		(4a)	0.00		
Increase/Decreas	se of Reserve for	Encumbra	nces						
This Year		0.00	Less Last Year	0.00		(4b)	0.00		
								0.00	(4)
Ending Fund Bal	lance (1 + 2 - 3 +	- 4)						31,059.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

	Revenues, Other Finance	ing Source	es and Residual Equity Tra	nsfers In:			Fund C	ode 10
PRC	Revenue					2015 Value	2016 Va	llue
	1110 District Tax Levy	7				10,817.35	12.	479.14
	1510 Interest Earnings					110.37		109.56
	2220 County On-Scheo	dule Trans I	Reimb			17,430.65	19,	523.43
	3210 State On-Schedul	e Trans Re	mb			17,430.65	19,	523.43
	3444 State School Bloo	ck Grant				1,109.83	1,	109.83
	3446 SB96 Block Gran	t Reimburs	ement			61.96		0.00
Total Cu	irrent Revenues, Other l	Financing S	Sources and Residual Equit	ty Transfers In:		46,960.81	52,	745.39
Current	Expenditures, Other Fin	nancing Us	es and Residual Equity Tra	ansfers Out:			Fund (Code 10
PRC	Program Function	Object				2015 Value	2016 Val	ue
	O	•	s - Elementary/Secondary					
	=	_	sportation Services					
		5XX O	ther Purchased Services			48,700.81	48	,773.09
Total Cı	ırrent Expenditures, Otl	ner Financi	ing Uses and Residual Equi	ity Transfers Out	:	48,700.81	48,773.09	
			Schedule Of Cha	<mark>inges Worksl</mark>	ieet		Fund C	Code 10
Beginni	ing Fund Balance		Schedule Of Cha	<mark>inges Works</mark> l	<mark>ieet</mark>		Fund () 14,715.45	(1)
_	_	nancing So	Schedule Of Cha		<mark>ieet</mark>			
Total C	urrent Revenues, Other Fi			ransfers In	<mark>leet</mark>		14,715.45	(1)
Total C	urrent Revenues, Other Fi	r Financing	urces and Residual Equity To Uses and Residual Equity T	ransfers In	ieet <u> </u>		14,715.45 52,745.39	(1) (2)
Total C Total C Increase	urrent Revenues, Other Fi urrent Expenditures, Othe	r Financing	urces and Residual Equity To Uses and Residual Equity T	ransfers In	eet (4a)	0.00	14,715.45 52,745.39	(1) (2)
Total C Total C Increase	urrent Revenues, Other Fi urrent Expenditures, Othe e/Decrease of Reserve for	r Financing Inventories 0.00	urces and Residual Equity To Uses and Residual Equity To Less Last Year	ransfers In Transfers Out		0.00	14,715.45 52,745.39	(1) (2)
Total C Total C Increase	urrent Revenues, Other Fi urrent Expenditures, Othe e/Decrease of Reserve for his Year	r Financing Inventories 0.00	urces and Residual Equity To Uses and Residual Equity To Less Last Year	ransfers In Transfers Out		0.00	14,715.45 52,745.39	(1) (2)
Total C Total C Increase	urrent Revenues, Other Fi urrent Expenditures, Othe e/Decrease of Reserve for his Year e/Decrease of Reserve for	r Financing Inventories 0.00 Encumbrar	urces and Residual Equity To Uses and Residual Equity To Less Last Year	ransfers In Transfers Out 0.00	(4a)		14,715.45 52,745.39	(1) (2)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current	t Revenues, Other F	inancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 12
PRC	Revenue					2015 Value	2016 Va	alue
	1621 Lunch Sales	S				1,586.48	1	,866.60
	3220 State Food	Services Match				93.14		91.60
	4550 Federal Chi	ld Nutrition				26,337.01	25	,100.41
	4552 Fresh Fruit	And Vegetable				2,698.07	2	,354.43
Fotal Cu	urrent Revenues, O	ther Financing	Sources and Residual Equ	1:	30,714.70	29	,413.04	
<mark>Current</mark>	t Expenditures, Oth	er Financing U	ses and Residual Equity Ti	ransfers Out:			Fund (Code 12
PRC	Program Func	tion Object				2015 Value	2016 Va	lue
	460 Fresh Fruit A	and Vegetable						
	31XX	X Food Services	S					
		1XX P	ersonal Services - Salaries			258.59		221.37
			upplies and Materials			2,439.48	2	2,133.06
	910 Food Services							
	31XX	X Food Services						
			ersonal Services - Salaries			11,671.81	13	,739.09
			ersonal Services - Employee	e Benefits		586.00		408.67
			urchased Property Services			388.50		0.00
			upplies and Materials			14,469.47	12	2,525.21
			ther Expenditures			807.71		385.64
Fotal Cu	urrent Expenditure	s, Other Financ	ing Uses and Residual Equ	uity Transfers ()ut:	30,621.56		,413.04
			Schedule Of Ch	<mark>anges Worl</mark>	ksheet		Fund (Code 12
Beginn	ing Fund Balance						4,967.73	(1)
Total C	Current Revenues, Ot	her Financing So	ources and Residual Equity	Γransfers In			29,413.04	(2)
Total C	Current Expenditures,	, Other Financing	g Uses and Residual Equity	Transfers Out			29,413.04	(3)
Increas	e/Decrease of Reserv	ve for Inventorie	s					
T	his Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserv	ve for Encumbra	nces					
	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
T								
T							0.00	(4)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Curren	nt Revenues, O	ther Financi	ing Source	es and Residual Equit	y Transfers In:				Fund C	Code 13
PRC	Revenue							2015 Value	2016 Va	alue
	1110 Distr	ict Tax Levy						10.95	4	,299.44
		-	und Schoo	l Block Grant				0.00		,138.08
Total C	Current Reven	ues, Other F	inancing S	Sources and Residual	Equity Transfe	ers In:		10.95	5.	,437.52
Curren	nt Expenditure	es, Other Fin	ancing Us	es and Residual Equit	ty Transfers O	ut:			Fund (Code 13
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regul		_	s - Elementary/Secon	dary					
		1XXX Inst		her Purchased Services				0.00	_	70654
Total C	Tunnant Ewnan	dituras Oth	4.	0.00	5,786.54 5,786.54					
10tal C	urrent Expen	iuitui es, Otii	er Financi	ing Uses and Residual				0.00		
				Schedule Of	Changes W	<mark>/orks</mark>	heet		Fund (Code 13
Begini	ning Fund Bala	ance							199.91	(1)
Total (Current Reveni	ues, Other Fir	nancing So	urces and Residual Equ	uity Transfers In	ı			5,437.52	(2)
Total (Current Expend	ditures, Other	Financing	Uses and Residual Eq	uity Transfers C	ut			5,786.54	(3)
Increa	se/Decrease of	Reserve for l	Inventories							
	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increas	se/Decrease of	Reserve for l	Encumbrar	nces						
-	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	e (1 + 2 - 3 +	4)						-149.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current	t Revenues, Other Financ	cing Sourc	es and Residual Equity Tra	ansfers In:				Fund C	ode 14
PRC	Revenue						2015 Value	2016 Va	lue
	1510 Interest Earnings						96.35		99.25
	=		tion				47,112.64	44.	,586.00
Total C	urrent Revenues, Other	2240 County Retirement Distribution rent Revenues, Other Financing Sources and Residual Equity Transfers In: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out: Expenditures, Other Financing Uses and Residual Equity Transfers Out:						44,	,685.25
<mark>Current</mark>	t Expenditures, Other Fi	nancing U	ses and Residual Equity Tr	ansfers Out:				Fund C	ode 14
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondary						
	1XXX Ins	struction							
		2XX P	ersonal Services - Employee	Benefits			28,060.88	29	,339.96
	25XX Sup	pport Serv	ices - Business						
		2XX P	ersonal Services - Employee	Benefits			6,072.80	6	,177.40
	26XX Op	eration an	d Maintenance of Plant Ser	rvices					
		2XX P	ersonal Services - Employee	Benefits			1,514.02	1	,057.49
	280 Special Education	- Local an	d State						
	1XXX Ins	struction							
			ersonal Services - Employee	Benefits			4,851.57	4	,535.41
		_							
	31XX Foo	od Service	S						
		2XX P	ersonal Services - Employee	Benefits			41.64		35.22
	31XX Foo							_	
							3,240.56		,327.58
Total C	urrent Expenditures, Otl	her Financ	cing Uses and Residual Equ	ity Transfers	Out:		43,781.47		,473.06
			Schedule Of Cha	<mark>anges Wor</mark>	ksheet	ţ		Fund C	code 14
Beginn	ing Fund Balance							14,888.48	(1)
Total C	Current Revenues, Other Fi	inancing So	ources and Residual Equity T	ransfers In				44,685.25	(2)
Total C	Current Expenditures, Othe	r Financin	g Uses and Residual Equity	Γransfers Out				44,473.06	(3)
Increas	se/Decrease of Reserve for	Inventorie	s						
Т	This Year	0.00	Less Last Year	0.00) ((4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
		0.00	Less Last Year	0.00) ((4b)	0.00		
T	This Year	0.00							
Т	This Year	0.00						0.00	(4)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
661 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,536.86	
664 Title I - Schoolwide		
4940 Schoolwide Program	35,321.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,857.86	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function Object	2015 Value	2016 Value
661 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
1XX Personal Services - Salaries		9,043.01
2XX Personal Services - Employee Benefits		4,270.85
6XX Supplies and Materials		2,623.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services		600.00
661 Subtotal		16,536.86
664 Title I - Schoolwide		
494 Schoolwide Program		
1XXX Instruction		
1XX Personal Services - Salaries		14,983.95
2XX Personal Services - Employee Benefits		7,807.10
3XX Purchased Professional and Technical Services		6,552.00
6XX Supplies and Materials		732.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services		1,243.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	<u> </u>	4,002.95
664 Subtotal	<u> </u>	35,321.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:



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		Schedule Of C	hanges Workshe	et		Fund C	ode 15		
Beginning Fund Balance						181.79	(1)		
Total Current Revenues, Other	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out									
Increase/Decrease of Reserve for Inventories									
This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increase/Decrease of Reserve	for Encumbran	ices							
This Year	0.00	Less Last Year	0.00	(4b)	0.00				
						0.00	(4)		
Ending Fund Balance (1 + 2 -	3 + 4)					181.79	(5)		

Ending Fund Balance (1 + 2 - 3 + 4)			101.77	(3)
Project Reporter Summaries				
Project Reporter	Revenues	Expenditures	Difference	
661 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,536.86	16,536.86		0.00
664 Title I - Schoolwide	35,321.00	35,321.00		0.00
Total	51,857.86	51,857.86		0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Curren	t Revenues, Othe	Financing Sources	and Residual Equity Transfers In:		Fund Code 2
PRC	Revenue		2015 Value	2016 Value	
	1510 Interest I	ırnings		4,643.58	5,542.3
		npact Aid - Title VII	I	343,856.26	354,589.7
Total C	Current Revenues,	Other Financing So	eources and Residual Equity Transfers In:	348,499.84	360,132.0
Carmon	4 Ermandituras C	har Financina Hac	and Besiduel Fewity Transfers Out.		Eund Code (
			s and Residual Equity Transfers Out:	2015 77 1	Fund Code 2
PRC	e e	ection Object		2015 Value	2016 Value
			- Elementary/Secondary		
	13	XX Instruction	P 1M (* 1	< 000 00	4.520
	21	-	plies and Materials	6,999.90	4,539.
	21	X Support Service		950.00	2.060
	22		chased Professional and Technical Services	850.00	3,060.
	23		es - General Administration	2 485 00	5 940
			chased Property Services er Purchased Services	2,485.00	5,840.
			oplies and Materials	3,416.06 0.00	4,913. 1,197.
			er Expenditures	10,900.00	
	25	X Support Service	-	10,900.00	6,294
	23		sonal Services - Salaries	37,719.00	38,850.
	26		Maintenance of Plant Services	37,719.00	36,630.
	20	=	sonal Services - Salaries	11,170.00	9,934.
			& Grounds Repair and Main Services	1,728.40	6,580.
			chased Property Services	2,643.20	5,789
			er Purchased Services	5,908.00	0,769
			oplies and Materials	424.40	237.
	27	X Student Transp		424.40	231.
	21	_	er Purchased Services	271.66	779.
	43		isition and Construction Services	271.00	11).
	-1 29	-	perty and Equipment Acquisition	65,498.76	66,817.
	280 Special Ed	cation - Local and		03,476.70	00,017.
			asferred to Other School Districts or Cooperatives		
	02		ources Transferred to Other School Districts or Cooperatives	1,440.37	1,311.
	910 Food Servi		ransience to other sensor bistrets of cooperatives	1,440.37	1,511.
		X Food Services			
	31		sonal Services - Salaries	8,455.80	7,189.
			sonal Services - Salaries sonal Services - Employee Benefits	4,960.72	4,995.
			chased Property Services	402.75	1,068.
			pplies and Materials	8,111.75	12,950.
Total C	'urrent Evnanditi	-	g Uses and Residual Equity Transfers Out:	173,385.77	182,351.4



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Schedule Of Changes Worksheet							Code 26	
Beginning Fund Balance						741,098.87	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve for Encumbrances								
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2 -	- 3 + 4)					918,879.47	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Currer	nt Revenues, (Other Financi	ing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 28
PRC	Revenue						2015 Value	2016 Va	alue
	3281 State	e Technology	Aid				323.62		318.79
Total (Current Reve	nues, Other F	323.62		318.79				
Currer	nt Expenditur	es, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 28
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu	lar Education 1XXX Inst	_	ns - Elementary/Secondary	7				
			6XX Sı	applies and Materials			0.00		650.00
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	iity Transfers Out	:	0.00		650.00
				Schedule Of Ch	<mark>anges Worksl</mark>	neet		Fund (Code 28
Begin	ning Fund Bal	ance						351.27	(1)
Total	Current Rever	nues, Other Fir	nancing So	ources and Residual Equity	Γransfers In			318.79	(2)
Total	Current Exper	nditures, Other	Financing	g Uses and Residual Equity	Transfers Out			650.00	(3)
Increa	se/Decrease o	f Reserve for l	Inventories	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for l	Encumbra	nces					
,	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)					20.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Curren	t Revenues, Other Fin	nancing Source	es and Residual Equity Tr	ansfers In:			Fund C	ode 60
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest Earni	ngs				215.34		203.30
Total C	Current Revenues, Oth	215.34		203.30				
Curren	t Expenditures, Other	Financing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 60
PRC	Program Function	on Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures,	Other Financ	ing Uses and Residual Equ	uity Transfers Out:		0.00		0.00
			Schedule Of Ch	anges Worksh	eet		Fund (Code 60
Beginn	ning Fund Balance						28,605.36	(1)
Total (Current Revenues, Othe	er Financing So	ources and Residual Equity	Γransfers In			203.30	(2)
Total (Current Expenditures, C	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	for Inventories	s					
٦	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	for Encumbra	nces					
٦	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	3 + 4)					28,808.66	(5)



Trustees' Financial Summary FY2015-16 Submi

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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	11,600.04	12,500.04
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	152,526.52	163,031.04
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	11,504.83	1,258.90
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	510.09	393.52
XX	XXX	26XX	41X	Energy Utility Services	5,227.72	4,615.44
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	65,498.76	57,967.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	8,850.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	5,786.54
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	7,106.40
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	7,106.40
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	2,368.80
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	10,233.21
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,460.53
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,470.50	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,533.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	145.15	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	1,311.53
Totals			31,149.00	0.00	0.00	0.00	1,311.53

32,460.53

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1.00	0.00	0.00	0.00	1.00
Land Improvements	15,608.00	0.00	39,467.00	0.00	55,075.00
Buildings	612,200.00	0.00	13,600.00	0.00	625,800.00
Machinery and Equipment	31,475.00	0.00	7,700.00	0.00	39,175.00
Construction in Progress	0.00	0.00	13,750.00	0.00	13,750.00
Totals at Historical Cost	659,284.00	0.00	74,517.00	0.00	733,801.00
Depreciation					
Improvement Accum	7,880.00	0.00	2,754.00	0.00	10,634.00
Building Accum	112,388.00	0.00	18,275.00	0.00	130,663.00
Machinery and Equipment Accum	13,356.00	0.00	2,694.00	0.00	16,050.00
Total Accumulated Depreciation	133,624.00	0.00	23,723.00	0.00	157,347.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	525,660.00	0.00	50,794.00	0.00	576,454.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	770.00	0.00	0.00
Operations and Maintenance (26XX)	299.00	0.00	0.00
Unallocated	22,654.00	0.00	0.00
Total Depreciation for FY2016	23,723.00	0.00	0.00

^{***} Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental		_		_
Net Pension - PERS	58,069.39	18,017.10	0.00	76,086.49
Net Pension - TRS	243,951.00	31,964.00	0.00	275,915.00